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New in Sweden and will be employed here

This page contains information on taxes and population registration for those who have recently arrived in Sweden and will be employed here. The information is primarily for individuals living abroad who are planning to move to Sweden to work, either on a temporary or permanent basis.

Ukraine

Special rules apply if you have come to Sweden from Ukraine and you are covered by the EU Temporary Protection Directive.

- [Information for people coming to Sweden from Ukraine](#)

Are you planning to start working in Sweden?

Usually, you have to pay tax in the country in which you work. Depending on your tax liability in Sweden, you either need to register for preliminary A-tax, or to apply for special income tax for non-residents ("SINK"). The Swedish Tax Agency needs to reach a decision on whether you should pay preliminary A-tax or SINK so that your employer can deduct tax according to its obligations.

- [Liability for taxation](#)

The income you receive for work in Sweden is pensionable, and your employer must pay employer contributions if you do not have a certificate (called an A1 certificate) showing that you are covered by another country's social security system.

- [Pensionable income in Sweden \(in Swedish\)](#)

Citizens of EU/EEA countries or Switzerland

A citizen of an EU/EEA country or Switzerland does not need a work permit to work in Sweden. However, Swiss citizens must apply to the Swedish Migration Agency ("Migrationsverket") for a residence permit if they intend to stay in Sweden for longer than three months.

- [You are going to work in Sweden](#)
- [Working in Sweden \(Swedish Migration Agency, "Migrationsverket"\) External link.](#)

If you live and work in Sweden for one year or more, you will usually pay regular Swedish income tax. If you receive income from Sweden, but you live in a different country, you might also be required to pay income tax in the country where you live. Sweden has tax agreements with many other countries, which ensure that the same income is not taxed twice. There may also be other exceptions or special agreements.

Depending on your tax liability in Sweden, you either need to register for preliminary A-tax, or to apply for special income tax for non-residents ("SINK").

- [Liability for taxation](#)

Citizens of countries other than EU/EEA countries or Switzerland

A citizen of an EU/EEA country or Switzerland does not need a work permit to work in Sweden.

- [Work permit for employees and citizens of non-EU countries \(Swedish Migration Agency, "Migrationsverket"\) External link.](#)

You need to be able to show your employer that you are permitted to work in Sweden. If you live and work in Sweden for one year or more, you will usually pay regular Swedish income tax.

If you receive income from Sweden, but you live in a different country, you might also be required to pay income tax in the country where you live. Sweden has tax agreements with many other countries, which ensure that the same income is not taxed twice. There may also be other exceptions or special agreements.

Depending on your tax liability in Sweden, you either need to register for preliminary A-tax, or to apply for special income tax for non-residents ("SINK").

- [Liability for taxation](#)

Have you been offered a job in Sweden?

If you have a legal right to work in Sweden and have, or will have, a taxable income, you must register for preliminary A-tax – unless the Swedish Tax Agency has already reached a decision about how you should be taxed.

If you will be staying in Sweden for a short period, you or your employer can apply for special income tax for non-residents ("SINK") on your behalf.

You should book an appointment and visit a service centre as soon as possible to apply for a coordination number. If you have been assigned a coordination number in the past, you should apply for it to be renewed if it is not currently active. If you have not yet registered for A-tax or applied for SINK, you can do this when you visit the service centre for an identity check.

You can start working before the Swedish Tax Agency reaches a decision on A-tax or SINK.

Legal right to work in Sweden

You need to be able to show your employer that you have a legal right to work in Sweden.

Citizens of EU/EEA countries or Switzerland

A citizen of an EU/EEA country or Switzerland does not need a work permit to work in Sweden. However, Swiss citizens must apply to the Swedish Migration Agency ("Migrationsverket") for a residence permit if they intend to stay in Sweden for longer than three months.

- [Working in Sweden \(Swedish Migration Agency, "Migrationsverket"\) External link.](#)

Citizens of countries other than EU/EEA countries and Switzerland

A citizen of an EU/EEA country or Switzerland does not need a work permit to work in Sweden.

- [Work permit for employees and citizens of non-EU countries \(Swedish Migration Agency, "Migrationsverket"\) External link.](#)

An employer is obliged to inform the Swedish Tax Agency when hiring someone who is a citizen of a country other than an EU/EEA member state or Switzerland.

- [Employing people who are not citizens of the EU, EEA or Switzerland \(in Swedish\)](#)

If you are an asylum seeker

To be able to work while seeking asylum, you must be able to show that you are exempt from the requirement to have a work permit. The Swedish name for this exemption is usually shortened to "AT-UND". All asylum seekers are given an LMA card. LMA is an abbreviation of the Swedish name for the Reception of Asylum Seekers Act. The QR code on this card shows whether your card is valid, and whether you are exempt from the work permit requirement ("AT-UND").

- [Working while you are an asylum seeker \(Swedish Migration Agency \("Migrationsverket"\) External link.](#)

Long-term resident in another EU country

If you have a long-term residence permit for another EU country, you are entitled to move to Sweden to work or study. This type of permit is called an "EC/EU residence permit for long-term residents". If you intend to stay in Sweden for longer than three months, you must apply to the Swedish Migration Agency for a residence permit.

- [Residence permits for persons with long-term resident status in another EU country \(Swedish Migration Agency, "Migrationsverkets webbplats"\) External link.](#)

The difference between preliminary A-tax and SINK

If you live abroad, you will pay either preliminary A-tax or SINK (special income tax for non-residents). Which one applies depends on whether you have unlimited or limited tax liability in Sweden. The length of your stay in Sweden – not the period of employment – determines whether your employer should deduct preliminary A-tax or SINK from your salary. To be considered resident in Sweden, you must generally sleep here.

Preliminary A-tax – unlimited tax liability

If you have unlimited tax liability, you must be taxed in accordance with the Swedish Income Tax Act. Your employer must then deduct tax based on a preliminary A-tax decision by the Swedish Tax Agency.

You have unlimited tax liability if either of these criteria apply to you:

- You live in Sweden
- You are staying in Sweden on a permanent basis, i.e. for at least six consecutive months. Short breaks (to visit your home country, for example) do not affect your permanent stay in Sweden. The length of your stay in Sweden – not the period of employment – is the decisive factor. To be considered to be staying in Sweden on a permanent basis, you must generally sleep here.
- You have a significant connection to Sweden. This means that you have lived in Sweden previously and still have a significant connection to the country, such as family, residential property, significant assets or similar.

If you do not meet any of the criteria above, you are considered to have limited tax liability in Sweden. Your income should then be taxed in accordance with the SINK regulations.

What is considered a stay in Sweden?

When you work in Sweden, the Swedish Tax Agency needs to assess whether or not you are staying in Sweden. You must sleep in Sweden in order to be considered as staying here.

Example: An employee who commutes to Sweden daily

Fredrik lives in Denmark but works in Sweden for a Swedish employer. He commutes to work in Malmö from his home in Copenhagen. Fredrik is not considered to be staying permanently in Sweden since he does not sleep here. His income is therefore taxable in accordance with the SINK regulations. However, even though Fredrik has limited tax liability in Sweden, he can choose for his income to be taxed in accordance with the Swedish Income Tax Act (i.e., he can pay preliminary income tax (A-tax) if he likes).

What is considered a permanent stay in Sweden?

A stay of six consecutive calendar months in Sweden is considered a permanent stay. The period is calculated without taking into account the start of each new calendar year. A temporary stay abroad can count as part of a permanent stay in Sweden. If the period spent abroad is shorter than, or equal to, the preceding or consequent stay in Sweden, it is considered a temporary break and counts as part of a permanent stay in Sweden. However, a stay abroad of six months or more always ends a permanent stay in Sweden.

If you spend your main daily rest period in Sweden for at least twelve months, you should normally be listed in the Swedish Population Register if you meet the other requirements.

Example: Temporary breaks in a stay in Sweden

Nina lives both in Sweden and abroad during the following seven-month period:

- Three months in Sweden: January, February, March
- Two months abroad: April, May
- Two months in Sweden: June, July

The period she spends abroad in April and May is shorter than her preceding stay in Sweden, and equal to her subsequent stay in Sweden. April and May therefore count as part Nina's stay in Sweden. This means her stay is considered to be a permanent stay of seven months – even though she has only spent five months in Sweden.

You may be required to file an income tax return If you have worked and stayed in Sweden for more than six months, you may be required to file an income tax return the year following the income year. If your final tax is more than the preliminary tax your employer has deducted, you will have to pay an additional amount to the Swedish Tax Agency. If your final tax is less than your preliminary tax, you will get money back.

- [Do I need to file a tax return?](#)
- [How to file your tax return](#)
- [Declaring taxes - for individuals](#)

SINK — limited tax liability

If you do not meet the criteria for unlimited tax liability, then you are considered to have limited tax liability. If so, the SINK (special income tax for non-residents) regulations apply to you. In the case of SINK taxation, your salary will be taxed at the rate of 25%.

You do not need to file an income tax return, which also means you can't claim any deductions. If your employer has paid out salary to you before the Swedish Tax Agency has reached a decision regarding SINK, and has deducted tax at a higher rate than 25%, you can request a refund of the excess amount. If, on the other hand, your employer has deducted tax at a lower rate than 25%, you will have to pay an additional amount.

- [Information about SINK \(in Swedish\)](#)

You can choose to be taxed in accordance with the Swedish Income Tax Act instead of SINK

If you have limited tax liability, you can choose to be taxed in accordance with the Swedish Income Tax Act instead of the SINK regulations. You do this by filling out a SINK application using the e-service or a paper form. In the e-service, indicate your preference in response to the question about how you would like your income to be taxed. On the paper form, state your preference under "övriga upplysningar".

If you choose to be taxed in accordance with the Swedish Income Tax Act, we will reach a decision about preliminary A-tax decision. Your employer must then deduct preliminary tax from your salary payments in accordance with the relevant tax table, unless the Swedish Tax Agency has specified otherwise. You are also entitled to apply for a tax adjustment.

You must file an income tax return in the year that follows the year in which your salary was paid. When filling in a tax return, you are entitled to claim tax deductions for costs such as increased living expenses or travel to and from work. You may also qualify for tax relief, general deductions and basic allowances.

- [Choosing how to be taxed \(Legal guidance, in Swedish\) External link.](#)
- [Tax relief, general deductions and basic allowances \(Legal guidance, in Swedish\) External link.](#)

How to apply for preliminary A-tax

Useful information about submitting a preliminary income tax (A-tax) notification

You need to submit an A-tax notification yourself. In our e-service, the form is adapted according to your specific circumstances, depending on the responses provided. When you submit a notification via the e-service, you will get a receipt number that confirms the date on which we received your notification. Our e-service is available in both English and Swedish.

You do not need Swedish e-ID to use these e-services. However, you need an e-mail address in order to request a temporary login code.

You should book an appointment and visit a service centre as soon as possible to apply for a coordination number. If you have been assigned a coordination number in the past, you should apply for it to be renewed if it is not currently active. If you have not yet registered for A-tax or applied for SINK, you can do this when you visit the service centre for an identity check.

Please provide all the required details in your notification so that we can reach a decision more quickly. If any details are missing, we may need to request additional information from you.

Notification of preliminary income tax (A-tax)

If you are not listed in the Swedish Population Register, but your income is taxable in accordance with the Swedish Income Tax Act, you must show your A-tax decision notice to your employer each year to ensure that they deduct the correct amount of preliminary tax. You must therefore submit an A-tax notification every year. Your employer cannot submit an A-tax notification to us on your behalf.

- [Notification of preliminary income tax \(A-tax\)](#)

- [Application for preliminary tax \(SKV 4402\)](#)

You can submit your preliminary A-tax notification when you visit a service centre to apply for a coordination number. If you have recently been listed in the Swedish Population Register, you need to show your current A-tax decision notice (A-tax certificate).

- [A-tax registration \(in Swedish\)](#)

If you are taxed in accordance with the Swedish Income Tax Act, you must declare your earnings for the year in an income tax return, which you file the following year.

- [Do I need to file a tax return?](#)

How to apply for SINK

Useful information about applying for SINK

Either you or your employer can submit an application for special income tax for non-residents (SINK). In our e-service, the form is adapted according to your specific circumstances, depending on the responses provided. When you submit a notification via the e-service, you will get a receipt number that confirms the date on which we received your notification. Our e-service is available in both English and Swedish.

You do not need Swedish e-ID to use these e-services. However, you need an e-mail address in order to request a temporary login code.

You should book an appointment and visit a service centre as soon as possible to apply for a coordination number. If you have been assigned a coordination number in the past, you should apply for it to be renewed if it is not currently active. If you have not yet applied for SINK, you can do this when you visit the service centre for an identity check.

Please provide all the required details in your SINK application so that we can reach a decision more quickly. If any details are missing, we may need to request additional information from you.

Applying for SINK

Applying for SINK In order to enable your employer to deduct the correct amount of preliminary tax, you or your employer must submit an application for special income tax for non-residents (SINK). A new application is required for each calendar year, employer and period of employment.

- [Application for special income tax for non-residents \(SINK\)](#)
- [Application – Special income tax on non-residents \(SKV 4350\)](#)

Choosing to pay preliminary income tax in accordance with the Swedish Income Tax Act

If you have limited tax liability, you can choose to pay preliminary income tax in accordance with the Swedish Income Tax Act instead of SINK. Your employer must then deduct preliminary tax from your salary in accordance with the relevant tax table, unless the Swedish Tax Agency has specified that a different rate should be applied. You must then declare your earnings for the year in an income tax return, which you file the following year. When filling in a tax return, they are entitled to claim tax deductions for costs such as increased living expenses or travel to and from work. You are also entitled to apply for a tax adjustment. You may also qualify for tax relief, general deductions and basic allowances.

- [Choosing to be taxed in accordance with the Income Tax Act \(Legal guidance in Swedish\) External link.](#)
- [Tax relief, general deductions and basic allowances \(Legal guidance in Swedish\) External link.](#)

To apply for your income to be taxed in accordance with the Income Tax Act, you submit a SINK application and state that you wish to pay A-tax instead of SINK. If you fill in the application form, state your preference under "other information" (Övriga upplysningar). In the e-service, indicate your preference in response to the question about how you would like your income to be taxed.

A1 certificate and pensionable income

If you are temporarily staying in Sweden and working here, you may be entitled to pensionable income in Sweden. The deciding factor in your entitlement to pensionable income, and your employer's obligation to pay Swedish social security contributions for you, is whether or not you are covered by the Swedish social security system at the time the work is carried out.

In order to receive pensionable income in Sweden, your total pensionable income must amount to at least 42.3% of the applicable price base amount for the year. You can see your pensionable income in the final tax notice that the Swedish Tax Agency sends to you.

- [Amounts and percentages \(in Swedish\)](#)

A1 certificate

If you have an A1 certificate showing that you belong to another country's social security system, your employer must instead pay social security contributions in that country.

The Swedish social security system

The Swedish Social Insurance Agency ("Försäkringskassan") decides who is covered by the Swedish social security system. In most countries, belonging to a social security system entitles you to social benefits such as sickness benefit, unemployment benefit, pension, healthcare and child benefit. It varies from country to country as to which benefits are included, the amounts paid, and how the benefits are financed.

The Swedish social security system is divided into residence-based benefits and work-based benefits. You must be resident in Sweden in order to be entitled to residence-based benefits, but Swedish income is not a requirement. In order to be entitled to work-based benefits, you normally need to be earning (or to have previously earned) income from work in Sweden. However, you must be resident in Sweden.

- [Covered by social security in Sweden \(Swedish Social Insurance Agency-Försäkringskassan, in Swedish\) External link.](#)

Do you plan to live in Sweden for one year or more?

If you will be staying in Sweden for one year or more, you must register your move to Sweden. If you meet the requirements, you will be listed in the Swedish Population Register and assigned a personal identity number. The same applies to your family members if they are also going to stay in Sweden for one year or more. If you have been assigned a coordination number before, it will be replaced by your personal identity number.

You do not need to submit a notification of preliminary A-tax if you are listed in the Population Register. If your employer wants to see your preliminary A-tax decision notice (A-tax certificate), you can use the A-tax e-service to request a copy.

- [Moving to Sweden](#)
- [A-tax registration \(in Swedish\)](#)

Applying for an identity card

If you have been assigned a personal identity number, you can apply to the Swedish Tax Agency or the Swedish Police for an ID card.

- [Swedish Tax Agency identity cards](#)

Have you started working before receiving a preliminary A-tax or SINK decision notice?

Have you started working without registering for preliminary A-tax or applying for SINK?

If you have already started working without submitting a preliminary A-tax notification or applying for special income tax for foreign residents (SINK), you must submit your notification or application as soon as possible.

You need to register for preliminary A-tax, or apply for SINK, even if you have already been assigned a coordination number. This also applies if you have a personal identity number but are not currently listed in the Swedish Population Register.

Your employer needs your preliminary A-tax or SINK decision notice in order to deduct the correct amount of tax from your salary. Show your decision notice to your employer as soon as you receive it. You must also show the decision notice regarding your coordination number to your employer as soon as you have received it.

Have you started working before receiving a preliminary A-tax or SINK decision notice?

If your decision is delayed, it may be because the Swedish Tax Agency does not have certain information, documents or permits that are required in order to process your notification or application. It may also be because you have not applied for a coordination number yourself.

If something is missing from your notification or application, one of our administrators will contact you or your employer. It is important that you show your preliminary A-tax or SINK decision notice to your employer as soon as you receive it. You must also show the decision notice regarding your coordination number.

You can start working in Sweden, and receive salary, before the Swedish Tax Agency has reached a decision on preliminary A-tax or SINK – provided you have the legal right to work in Sweden.

Further information about working in Sweden is available on the Swedish Migration Agency's website.

- [Working in Sweden \(Swedish Migration Agency, "Migrationsverket"\) External link.](#)

Coordination numbers

What is a coordination number and how can you apply for one?

A coordination number is a unique identifier that the Swedish Tax Agency can assign to an individual who has never been listed in the Swedish Population Register and does not therefore have a Swedish personal identity number. The Swedish Tax Agency decides whether to issue a coordination number.

If you do not have a personal identity number or coordination number, and you are not required to be listed in the Swedish Population Register, you can apply for a coordination number. First, you need to book an appointment for an identity check at a service centre. When you are assigned a coordination number that you have applied for yourself, the records relating to your number will show that your identity has been confirmed.

If we add you to the Swedish Population Register and assign a personal identity number to you, this will replace your coordination number.

- [Coordination numbers](#)

Coordination numbers: decisions regarding A-tax or SINK

If you are going to work in Sweden, you either need to register for preliminary A-tax, or to apply for special income tax for non-residents ("SINK"). This also applies if you already have a Swedish personal identity number but are not currently listed in the Swedish Population Register. If you have a coordination number, you must state it in your preliminary A-tax notification or SINK application. The same applies if you have a personal identity number. If you are going to apply for a coordination number, you should book an appointment and visit a service centre as soon as possible for an identity check. If you have not yet submitted your preliminary A-tax notification or SINK application, you can do when you visit the service centre for an identity check. If you do not apply for a coordination number yourself, you may be asked to visit a service centre for an identity check.

- [Coordination numbers](#)

It is important that you provide the correct address

Please make sure that you provide the correct contact address when applying for a coordination number or registering for A-tax or SINK. This must be an address at which you can receive mail.

Assigning and reactivating coordination numbers: the current regulations

Since 1 September 2023, it has been a requirement to visit a service centre in person and provide a valid proof of identity document when applying for a new coordination number, or when requesting reactivation of a previously assigned number. In some cases, we may assign a coordination number following a less thorough identity check in connection with an A-tax or SINK decision. We will then mark the identity level of their assigned coordination number as either "probable" or – in exceptional cases – "uncertain".

Identity check at a service centre

Before we can assign you a new coordination number, or reactivate an existing one, you must book an appointment and visit a service centre for an identity check. If you do not apply for a coordination number yourself, you may be asked to visit a service centre for an identity check. Further information about applying for a coordination number is available on our website.

- [Coordination numbers](#)
- [Visit us](#)

Applying for reactivation of previously assigned coordination number

If you have previously been assigned a coordination number, and it has been deactivated, you can apply for it to be reactivated. You apply in person at a service centre, and an identity check will be carried out at the same time. You can apply for reactivation of your coordination number if you have a clear need for it due to your connection to Sweden.

When the Swedish Tax Agency receives an A-tax notification or SINK application for someone with a deactivated coordination number, we will reactivate it if their income is still subject to taxation in Sweden. This requires a visit to a service centre for an identity check. If this applies to you, we will send you a notification. To speed up the process, you can apply for renewal yourself by visiting a service centre.

Things to consider at the start of a new year, when your circumstances change, or when you stop working in Sweden

A-tax: new calendar year

If you are not listed in the Swedish Population Register, you must submit a preliminary income tax (A-tax) notification to us at the start of each calendar year.

- [Notification of preliminary income tax \(A-tax\)](#)
- [Application for preliminary tax \(SKV 4402\)](#)

If you intend to stay in Sweden for at least 12 months, and they fulfil all population registration requirements, you might be required to be listed in the Swedish Population Register. If so, you will be assigned a personal identity number. This will replace your coordination number. If your employer wants to see your preliminary A-tax decision notice (A-tax certificate), you can use the A-tax e-service to request a copy.

- [Moving to Sweden](#)
- [A-tax registration \(in Swedish\)](#)

SINK: a new calendar year, a further stay in Sweden, or another employer

You (or your employer) need to reapply for special income tax for non-residents (SINK) at the start of each new calendar year, when you begin a new period of work, and when you change employers.

- [Application for special income tax for non-residents \(SINK\)](#)
- [Application form – Special income tax for non-residents \(SKV 4350\)](#)

If your period of employment is extended, you or your employer must submit a new SINK application. We will then send you a decision notice relating to the revised period of employment. If you have received a decision notice from us regarding SINK, but you are going to stay in Sweden for six months or longer, you must submit an A-tax notification to us.

- [Notification of preliminary income tax \(A-tax\)](#)
- [Application for preliminary tax \(SKV 4402\)](#)

If you stay in Sweden for at least 12 months, and you fulfil all the population registration requirements, you might be required to be listed in the Swedish Population Register. You will then be assigned a personal identity number, which will replace your coordination number. If so, you do not have to register for preliminary income tax (A-tax). Your income will then be taxed in accordance with the Swedish Income Tax Act for the entire period of employment, and you must file a tax return the following year.

- [Moving to Sweden](#)

If you change address

Coordination number: change of contact address

If you have a coordination number and your contact address changes, you must inform the Swedish Tax Agency of your new address. Your contact address can be in Sweden or another country. You notify us of your contact address using form SKV 7542. If your coordination number has been deactivated, you are not required to notify us. If your employment ends, you must then notify us of any change of address. It is important that we have your current address details so that we can send you a tax return, for example.

- [Coordination number – contact address \(7542\) \(in Swedish\)](#)
- [A coordination number can be marked as active or inactive](#)

If you are listed in the Swedish Population Register and change address

If you are listed in the Swedish Population Register and move to a new address in Sweden, you must notify the Swedish Tax Agency within one week of your move. You must be registered at the address where you live and sleep.

- [Reporting a change of address](#)

If you are listed in the Swedish Population Register and move abroad for one year or more, you must notify the Swedish Tax Agency within one week of your move. The same applies if you extend a planned shorter stay to one year or more.

- [Moving abroad](#)

Income tax returns and final tax decisions

If you have worked and stayed in Sweden for more than six months, you may be required to file an income tax return the year following the income year. If you choose to pay preliminary income tax (A-tax) in accordance with the Swedish Income Tax Act instead of SINK, you must also file a tax return in Sweden.

Once the Swedish Tax Agency has processed your income tax return, you will receive a final tax decision stating whether you are due a refund or have additional tax to pay.

If you are registered for special income tax for non-residents (SINK), you do not need to submit an income tax return. This is because SINK is not a preliminary tax. SINK is always charged at 25%. It is a final state income tax.

If you are taxed according to SINK, you will receive an annual statement from the Swedish Tax Agency about your taxable income and the SINK tax you have paid. If you need a statement earlier in the year, you can request one ("Extract, Income from employment") by contacting the Swedish Tax Agency.

If you are also taxed in your home country, you may have to show that you have paid tax on your income in Sweden. It is therefore important that you save your statement from the Swedish Tax Agency.

- [Do I need to file a tax return?](#)
- [Receiving a tax refund](#)
- [Residual tax](#)

Register your bank account number

If you are due to receive a tax refund, the Swedish Tax Agency will make the payment to your bank account – provided you have registered the account number with us.

- [Register a bank account number \(in Swedish\)](#)

If you stop working in Sweden

Remember to notify us of your change of address if you move within Sweden or to another country

If you are not listed in the Swedish Population Register

If you are not listed in the Swedish Population Register, and you have a coordination number, you must notify us of a change of address so that we can contact you if necessary. We might need to get in touch if you are due to file an income tax return, for example.

- [Coordination number – contact address \(SKV 7542\) \(in Swedish\)](#)

If you are listed in the Swedish Population Register

If you are listed in the Swedish Population Register and move to a new address in Sweden, you must notify the Swedish Tax Agency within one week of your move. You must be registered at the address where you live and sleep.

- [Reporting a change of address](#)

If you are listed in the Swedish Population Register and move abroad for one year or more, you must notify the Swedish Tax Agency within one week of your move. The same applies if you extend a planned shorter stay to one year or more.

- [Moving abroad](#)

Income tax returns

If you have worked and stayed in Sweden for more than six months, you may be required to file an income tax return the year following the income year. If you choose to pay preliminary income tax (A-tax) in accordance with the Swedish Income Tax Act instead of SINK, you must also file a tax return in Sweden.

Use our e-services

You do not need Swedish e-identification to use our e-services. However, you must have an e-mail address in order to request a temporary login code.

[Anmälan om preliminär A-skatt](#)

00-24

[Ansökan om särskild inkomstskatt](#)

00-24

If you work in Sweden for an employer based abroad, your income might be tax exempt

If you are staying in Sweden to work for a foreign enterprise without a permanent establishment in Sweden, you might be exempt from paying tax on your income. This is the case if the 183-day rule in the SINK regulations is applicable.

From 1 January 2021, the 183-day rule no longer applies to workers outsourced for temporary assignments in Sweden.

- [Do you receive compensation from a non-Swedish employer?](#)

Public-sector employees

Public-sector employees working for countries other than Sweden are usually required to pay tax in the country that pays their compensation. However, there may be a tax convention that requires you pay tax in the country where you are working instead. For example, if you are living in Sweden and get a job at a foreign embassy here, you will usually be liable to pay tax in Sweden. Here you can find out more (in Swedish) about the rules that apply to locally engaged staff at foreign diplomatic missions or consulates:

- [Locally employed staff \(in Swedish\)](#)

Here you can find out more about Sweden's tax conventions and the rules that determine where you have to pay tax.

- [Double taxation](#)

Download forms

- [Application for preliminary tax \(A-tax\) \(SKV 4402\)](#)

- [Application – special income tax on non-residents \(SKV 4350\)](#)
- [Coordination number – contact address \(7542\) \(in Swedish\)](#)
- [Notification – moving abroad \(SKV 7665\)](#)

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